#### SPECIAL NOTICES.

ALEXANDRIA, VA., APRIL 13, 1920.—IN the Circuit Court of Fairfax county, Va., Ada Virginia Ashton was granted a limited divorce and the custody of her child, James Lawrence Ashton, during his minority, from the respondent, Lawrence Ashton, of 1715 Eye street. Waiting further for an absolute divorce.

THE BOOKS FOR THE TRANSFER OF stock of the Arlington Fire Insurance Co. (1512 H st., Reom 203) will be closed from May 20 to June 1, 1920, both days inclusive. W. D. ELLETT, Sec'y. WANTED—Return truck load to Phila May 25; reasonable. Phone Main 160. TRUCK RETURNING FROM PHILADELPHIA A COURSE IN WIRELESS TELEGRAPHY, relephony and radio compass at the National Radio School, city, costing \$150, for \$100; terms C. R. COX. Main \$440. MISS MARIE, FORMERLY OF GUSTAVE'S, is now with RAUEL'S Hairdressing Shop, 1333 5 st. n.w. 23\* CARPETS, MATTRESSES, FURNITURE VAC num cleaned; floor refinishing, waxing; promp service. R. E. NASH, 403 S st. n.w. N. 3600

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TABLET TO BE UNVEILED.

Speaker Gillett Will Pay Tribute to P. O. Employes in War.

Speaker Gillett of the House is to speak at the unveiling next Tuesday at 11:30 o'clock of the bronze tablet in honor of Washington city post of-fice employes who served in the world Letter carriers will be excused from the middle delivery of the day in order to attend the unveiling cere-monies, which will be held in the main corridor of the city post office

City Postmaster Chance is to pre-City Postmaster Chance is to preside. The Marine Band is to play. The big bronze tablet arrived this week by parcel post truck from New York and is in process of erection on the wall of the cashier's office, mid-

way the corridor.

It is probable that the annual in-spection of letter carriers will be held at 11 o'clock Tuesday morning imme-diately preceding the unveiling. The inspection will be held on North Captol street. The carriers will be at tired in their new spring suits and

# LOCAL PER CAPITA TAX PAYMENTS ABOVE AVERAGE

State Tax Omitted From Comparisons Since District Has No State Benefits.

STATEMENT OF THEODORE W. NOYES BEFORE SENATE SUB-COMMITTEE ON DISTRICT AP-PROPRIATIONS.)

As another angle of comparison, let s compare Washington's per capitas nder both the one and one-half and he proposed two and one-half per cent rate with the total of property tax per capitas of other American cities. I refer for the figures to table 0 of the census bulletin statistics of ities, 1918. ities, 1918.
Total per capita general property

ax, including city, county and state axes, for the 227 cities over 30,000 in copulation, \$25.79. perpulation, \$25.79.

Total per capita of city taxes, \$22.25.

Washington's total city tax alone (cmitting the personal tax on gross arnings of certain corporations).

\$26.68.

Washington's total city tax alone, including the personal taxes derived from the tax on gross earnings of certain corporations, \$22.92.

Washington's total city tax alone, if 2½ per cent rate instead of 1½ per cent on realty and tangible personalty, \$35.11.

Comparing Washington's \$22.92 per

alty. \$35.11.

Comparing Washington's \$22.92 per capita and making proper corresponding increases in cities with similar personal taxes that have been omitted. Washington's city tax alone is more than the city, county and state taxes combined of 132 of these other cities and is less than 94. Comparing city taxes alone of all these cities with Washington. 190 are less than Wash Washington, 190 are less than Washington, 35 are more and one is the

same.

The census groups of cities marked II and III are those whose populations approximate most closely Washington's population above and below it. Combine the figures of groups II and III in order to compare them with Washington. Washington. Total per capita (II) 26.16 plus (III) 23.77, equals 49.93, divided by 2, equals 24.965.

City per capita (II) 23.98 plus (III) 17.55, equals 41.53, divided by 2 equals Compare these average per capitas with Washington's 20.68 and 22.92, re-

including personal tax on gross earnings of corporations, \$22.92, is \$2.04 less than average per capita for these groups, including state, county and city taxes in the calculations (\$24.965) and \$2.15 more than the average per capita of these two groups, including city taxes alone. This Washington per capita is between 8 and 9 per cent less than total tax per capita of these groups, and 10 per cent more than ity tax alone.
With these small percentages of al-

leged undertaxation as a pretext, it is proposed by the House to increase Washington's per capita from 22.92 to 35.11, the latter figure to be compared with 25.79, the per capita for city with 25.79, the per capita for city, county and state property taxes of all American cities, and 24.965, the per capita of all property taxes of the groups of cities with which Washington is most appropriately compared.

If full state taxes are to be considered in the calculation, Washington's per capita of \$22.92 might naturally be increased to \$25.79, the per capita of all American cities, an increase of 12½ per cent. The House proposes an increase (on the basis of the 1918 figures) to 35.11, an increase 1918 figures) to 35.11, an increase of 53 per cent.

If Uncle Sam, entitled, he thinks, exact 12 per cent, extorts from the

teering? No State Tax Since No State Benefits. The slight excess of tax burden of other cities, when full state, county and city taxes enter into the calculations, disappears if state taxes are omitted from the calculation (as they should be) or if the Beales equitable eductions from state taxes, in com-

aring Washington with other cities,

Many of us contend that all state axes should be excluded equitably from the comparisons of city tax burfrom the comparisons of city tax burdens; that (a) taxes to be equitably compared should be paid by contributors substantially in the same area, to be distributed to beneficiaries in the same area and for the benefit of that area alone; that in the light of this principle the municipal tax and state tax are as wide apart as the poles, being separate and distinct in personnel of contributors, in purpose of creation, in scope and area of dis-

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tribution: that (b) Washington does not "receive the same benefits" that accompany state citizenship, and should not therefore bear the burdens which compensate for these benefits

Varying Factors of Comparison.

1. Let us consider if the principle

s not sound which requires that taxes o be equitably compared should be paid by contributors substantially in the same area, to be distributed to beneficiaries in the same area, and or the benefit of that area alone. Large cities dominate or include the ounties containing them; and in the ase of these large cities it is fair to consider county taxes as well as city axes. Indeed, in substance they are a part of the city taxes. The tax-payers, the beneficiaries and the area for the collection and distribution of axes are practically the same.
The cities having over 200,000 population constitute so large a part of the containing county that the nomi-nal county contributions and payments are mainly city receipts and payments; and county taxes may in such cases be included in the comparison without violating seriously the principle that in comparing the Washingtonian's tax burden with that

of the taxpayer of another city it is fair only to compare local taxes constituting a fund to which only mu-nicipal taxpayers contribute, and which is spent exclusively in the city and for municipal purposes.

But the municipal tax (sometimes including the county tax) and the state tax are as wide apart as the poles, considered in the light of this principle. They are separate and dis-tinct in personnel of contributors, in purpose of creation, in scope and area f distribution.

If the comparison, for instance, is between Washington and Baltimore there should equitably be compared what Washingtonians pay for expenditure in Washington and what

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productive land: some original
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Baltimoreans pay for expenditure in the status of state citizens and which are one condition of the expenditure in Washington cannot sequitably be compared with what Baltimore ans pay for expenditure in Baltimore plus what they pay as Marylanders for the maintenance of a sovereign state and for expenditure in that state.

One might as well inject into the comparison of city burdens a consideration of what the Baltimorean pays in national taxes as an American pay in national taxes as an American for expenditure on account of the Baltimorean pays as a Marylander or yas an American have nothing to do with city calculations and comparisons. In the different cases there are not the same persons contributing in the same area within which expenditures are made, and not the same benefits or privileges on aliens but not a state under the Constitution what the Baltimoreans only, and are spent in Baltimore taxes are paid by Baltimore contributes state taxes in Baltimore contributes as a state when the Constitution with the Baltimorean with thousands outside of the spent not in Baltimore taxes are paid by Baltimore taxes are to be spent not in Baltimore to be spent not in Baltimore, but in all Maryland Washington is not state to make and carry out and a state tax.

Javianto of the state taxes in the state taxes in the same persons contribution with the constitution with the constitution with the same persons contribution in the state taxes are to be collected, but not a state to make and carry o In other words, the taxes that the Baltimorean pays as a Marylander or as an American have nothing to do with city calculations and comparisons. In the different cases there are not the same persons contributing, not the same area within which expenditures are made, and not the same beneficiaries of these expenditures.

Baltimore taxes are paid by Baltimoreans only, and are spent in Baltimore only. The Marylanders who are in Baltimore contribute state taxes in common with thousands outside of Baltimore, but in all Maryland. Washington has not the benefit of outside contributions to a state tax in the enjoyment of which it participates. It has no state relations or privileges or benefits.

No Comparable Benefits.

No Comparable Benefits. 2. Mr. Beales says: "In cases where other cities actually received certain benefits from the states, but where no comparable benefits are enjoyed by Washington, the cost of such benefits should be excluded from these comparisons."

My personal view is that, so far as concerns the only important benefits concerns the only important benefits received by the citizen of a state (who lives in a city) in consideration of his state tax. Washington enjoys no comparable benefit whatever, and on the principles laid down by Mr. Beales all state taxes should be excluded from the calculations.

ne calculations.

What are the benefits enjoyed by what are the benefits enjoyed by the citizen of a state which constitute the real consideration for the state taxes which he pays? If he lives in a large city of the state, is it the drib-let of state expenditures which the

large city of the state, is it the driblet of state expenditures which the counties permit to get through to the city? No. The state tax which he pays is essential to his status as citizen of a state and to his enjoyment as such citizen of political and judicial rights of inestimable value and of large financial benefits.

What comparable benefits are enjoyed by Washington?

State taxes are paid that one may enjoy with thousands outside of one's home city the privileges and benefits of citizens of the state, including representation in Congress and the electoral college and in a state legislature; a recognized status in the United States Supreme Court, and the financial benefits which come from enjoyment of the land grants, bounties and so forth which the nation has lavished upon the states.

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Morrill act.

The payment of taxes as the citizen of a state gives the taxpayer his proportionate share in these financial benefits. The Washingtonian enjoys no part in these grants, bounties and benefits as citizen of a state. Why should he pay or have charged against him as part of his equitable tax burden the taxes which are inci-

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